

NEWS from the Unemployment Insurance Agency

Employers with 5 or Fewer Employees Now Required to File UIA Quarterly Tax Reports Online



Beginning with the first quarter 2015, all employers with **5 or fewer** employees are required to file their quarterly wage and tax reports with the Unemployment Insurance Agency (UIA) electronically. First quarter reports are due April 25, 2015. After that date, the paper Form UIA 1028, Employer's Quarterly Tax/Payroll report will no longer be accepted by the UIA.

This requirement came with the amendments that were made to the Michigan Employment Security Act in 2011 (P.A. 269), but is also a huge step toward fulfilling an Agency goal of creating more efficiencies for both employers and claimants including paperwork reduction and more timely and convenient interaction with UIA for account management.

If an employer sends in a quarterly report in paper form after April 25, 2015, that employer will receive a notice from the UIA indicating that the paper form 1028 will not be processed and will not be returned. Financial penalties begin to accrue 15 days after the mail date of the notice. However, if a payment was received with the tax report, it will be deposited and the employer's account will be credited.

Filing reports online is simple and convenient and can only be done through the UIA's Michigan Web Account Manager (MiWAM). MiWAM also offers many other convenient and helpful features for managing your UIA tax account such as scheduling or making payments, responding to fact finding inquiries, filing UIA tax protests, viewing notices and letters from the Agency and more.

If you haven't already registered for a MiWAM account, do it today at michigan.gov/uia. Click on "Michigan Web Account Manager for Claimants and Employers." Be sure to download or view the [MiWAM Toolkit for Employers](#), which provides you with everything you need to know about how to use MiWAM, including helpful step-by-step instructions.

For technical support, including how to successfully upload files, contact MiWAM support at (313) 456-2188 or email MiWAMsupport@michigan.gov.

For more information please contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636 (4-UIAOEO) or 313-456-2300, or email OEO@michigan.gov.

FREQUENTLY ASKED QUESTIONS

Electronic Filing Requirement

Q. Why do I have to file electronically?

A. This requirement came with the amendments that were made to the Michigan Employment Security Act in 2011 (P.A. 269), but is also a huge step toward fulfilling an Agency goal of creating more efficiencies for both employers and claimants including paperwork reduction and more timely and convenient interaction with UIA for account management. Section 13(2) of the Michigan Employment Security (MES) Act states that "An employer having more than 5 but fewer than 26 employees on January 1, 2013 shall file quarterly reports beginning with the first quarter of 2014 by an electronic method approved by the unemployment agency."



Q. Does the requirement apply to all employers?

A. the online filing requirement has been phased in over three years. Starting with the first quarter of 2013, employers with 25 or more employees were required to file online. Beginning with the 2014 tax year, the requirement was expanded to include employers with 6 to 24 employees, and now, beginning in 2015, employers with five or fewer employees.

Q. How do I file electronically? Do I have to set up an online account?

A. Filing reports can only be done through the Michigan Web Account Manager (MiWAM). If you haven't already registered for a MiWAM account, do it today at michigan.gov/uia. MiWAM also offers many other convenient and helpful features for managing your UIA tax account such as scheduling or making payments, responding to fact finding inquiries, filing UIA tax protests, viewing notices and letters from the Agency and more.

Be sure to download or view the MiWAM Toolkit, which provides you with everything you need to know about how to use MiWAM, including helpful step-by-step instructions.

Q. Do I also have to make my payments online?

A. You may pay electronically or by check or money order. For electronic payment instructions, please view Fact Sheet #154 in the "Publications" section at michigan.gov/uia. Please include the [Employer's Quarterly Tax Payment Coupon](#) (Form UIA 4101) when paying by check or money order. Make your check or money order payable to: Unemployment Insurance Agency. Include your 10-digit UIA Employer Account Number on your check and mail to: Unemployment Insurance Agency, PO box 33598, Detroit, MI 48232-5598

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Q. What happens if I don't file electronically?

A. If you send in your report on paper, you will receive a notice from the UIA indicating that the paper form 1028 will not be processed. Penalties begin to accrue 15 days after the mail date of the notice.

Failing to submit, when due, any quarterly wage detail report required by Section 13(2) of the MES Act, or submitting an incomplete or erroneous report is subject to an administrative fine of \$50 for each untimely, incomplete, or erroneous report if the report is filed not later than 30 days after the date the report is due. The penalty is \$250 if the report is filed more than one calendar quarter after the date the report is due, and an additional \$250 for each additional calendar quarter that the report is late.

Q. Who do I contact if I have more questions?

A. ♦For technical support, including how to successfully upload files in MiWAM, contact MiWAM Support at (313) 456-2188 or email MiWAMSupport@michigan.gov.

♦For electronic payment instructions, see [Fact Sheet #154 - "Employer Electronic Payment Options"](#).

♦For additional questions, contact the Office of Employer Ombudsman (OEO) at 1-855-484-2636 or 313-456-2300, or email OEO@michigan.gov.